

IRS Taxes Are Voluntary

*Paying tax
is not
compulsory
in the USA.*

*Believe it
or not!*

by Al Carter
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I believe it was in June of 1985 when two women, dressed in business suits, drove up bumper to bumper behind my car which was parked in front of my office. I watched as they got out, checked the licence plate of my new Subaru and walked towards the front door of my office. When they entered, one of them asked in a loud voice, disturbing my customers, "Excuse me. Excuse me. Who owns that car out there?"

"That's my car," I said.

"We are with the IRS. We came to pick it up because you owe us some money."

"Wait a minute. There's a mistake," I said. "Please come into my office so we can talk about it." Behind the closed door of my private office, I explained to them that under the advice of my CPA, I had purchased a tax shelter in '82. The IRS agents countered that my tax shelter had been "disallowed by the IRS" and that the \$25,000 I would have owed had now grown to \$50,000 because of penalties and interest tacked on for the last three years! I told them that I understood that it was being challenged, but that the general partner of the tax shelter told all of the limited partners, of which I was one, that it may take two or three years before it would go to court, and we were not to worry until the final decision was made.

"If you do not give us the keys and title of your automobile, we will come back tomorrow and put a lock on your office door," one of the women threatened.

Not knowing any better, I gave them my keys and watched as they drove off in my car.

A week later, at the very moment I was being served "lien on my property" at my office, my wife was receiving an exact set of papers served on her at our home. In less than thirty days many of the people who owed us money were being told that they should send the money directly to the IRS.

That was the beginning of a downhill slide that ended in closing the doors of my business and a request from my wife that I find another place to live. She wanted a divorce.

It wasn't too long before I met a good, honest, hard-working woman who was trying to rear three children while working full time and giving piano lessons in the evening out of a mobile home. It was love at first sight. We got married, sold her mobile home and moved into a condo. Everything was fine again, until one day I came home and found Diane, my wife, crying in the bedroom.

"The money from the sale of my mobile home is gone," she sobbed. "The IRS levied it this morning to pay the IRS debt you owe them."

I was numb. "They're not going to ruin my life again!" I exclaimed. I realised there was no choice. I had to fight back.

The IRS was walking all over me because I was letting them. That evening, I was on the telephone to several legal advisors. The next morning I walked into the office of the Internal Revenue Service and demanded that the \$10,000 taken from my wife's bank account be returned immediately or else! I explained that our funds were not co-mingled, that the debt, if valid, was mine, not hers. There were several other statements I made that I had memorised from the coaching I had received the night before.

Whatever I said, something worked, because the next day Diane's banker called and informed her that the levy had been removed from her checking account. Less than half an hour later, Diane made sure all money was removed from the bank in the form of a cashier's check.

The following day I was in the library reading up on the Internal Revenue Service, and what I found just made me more angry. I was mostly angry at myself for being so vulnerable and gullible.

The Internal Revenue Service would like you to believe that it consists of an honest group of civil servants just doing their duty—to pay the bills of the United States Government. They'd like you to believe that it is your patriotic duty to pay your Federal income taxes; and if you don't you will be locked up in some Federal prison somewhere. The truth is *not one nickel you pay into the IRS ever goes towards the financing of your government.*¹ The money only makes it as far as the Federal Reserve System, a privately owned banking system that is completely out of the control of the government,² and controls every aspect of finance in the United States. That includes everything from dictating the prime interest rate to issuing the worthless paper money we use as a medium of exchange.

I did research in libraries, called experts and wrote letters to the Freedom of Information Reading Room, in Washington, DC.

After I finished my preliminary investigation, I began writing to the IRS, demanding information from them. I challenged their jurisdiction, their authority. I pointed out some of their fraudulent acts. Two months later, I received a letter from J. M. Wood, Chief, Collection Branch, saying,

"Based on the information you have provided, the account specified above is resolved. We may contact you in the future, if further issues arise requiring clarification. At present, no further response is needed on the above account."

How did we get into this mess? It wasn't by accident. Woodrow Wilson was voted into office in 1909 when the international bankers determined that it was time they control the money of the United States. If you remember your history lessons, you remember that Colonel House was Wilson's right hand man. Actually, he ran the White House, but he was not really working for President Wilson or the people of the United States. He was a pawn of the international bankers, and they decided two things had to be accomplished while Wilson was president. They both happened in 1913: the creation of the Federal Reserve System, the accelerator of the economy; and the passing of the 16th Amendment to the Constitution of The United States of America (known as the

Federal Income Tax Amendment), the decelerator of the economy. When the international bankers secured complete control of both the accelerator and the decelerator of the nation's economy, they had positive control of America's economic growth. Watch. When the economy grows too fast, taxes increase. When the economy is too slow, the FRB creates more money. The Federal Reserve System was railroaded through Congress by allowing the congressmen to believe that it was AGAINST economic control by Wall Street financiers. But the passing of the 16th Amendment was another story.

Filander Knox, Secretary of the State, had an uphill battle. Three-fourths of the states were supposed to ratify an amendment, but that was not happening.

The state legislators were not cooperating. The proposed 16th Amendment kept coming back to Knox with unacceptable changes by most state legislators.³ In fact, only two of the required thirty-six states properly ratified the 16th Amendment! So, when Knox knew that there was no hope of the 16th being ratified what did he do? He committed fraud by stating, on the floor of the House, on February 3, 1913, "It appears the 16th Amendment has been ratified." That statement went unchallenged from 1913 to 1985. Seventy-two years!

Red Beckman, a Montana rancher, and Bill Benson, a revenue officer for the State of Illinois, determined by their own investigation that most of the states did not ratify the 16th Amendment. They convinced several men to fund a private but thorough investigation that sent Bill Benson to each of the forty-eight states in question to secure certified copies of the legislative procedures showing whether or not that state had actually ratified the 16th Amendment.

The result of that investigation was the publication of the book, *The Law That Never Was*, backed by 17,000 documents of certified documentation! The first 500 copies of *The Law That Never Was* were autographed by the authors and sent to the congressmen, including President Reagan, and Vice President Bush.

What did the IRS have to say when this evidence was brought to light in a court of law? (See the letter reproduced above.)

Internal Revenue Service

Department of the Treasury

TO ALL DISTRICT DIRECTORS

APRIL 4, 1985

On March 5, 1985, a charge of tax evasion was filed in U.S. DISTRICT COURT in Indianapolis, Indiana by U.S. Attorney George Duncan. The charges were dismissed! The defense attorney, Lowell Becraft of Huntsville, Alabama presented irrefutable evidence that the 16th Amendment to the U.S. Constitution was never properly ratified. This amendment which established the "income tax", was signed into law despite serious defects. In reality only two states ratified the amendment and ratification requires 36 states to be valid. The effect of this is such that every tax paid into the Treasury since 1913, is due and refundable to every citizen and business.

The official position of the service is, as it has always been, to aid and assist the citizens of the United States. We will not publish or advertise this finding as a total immediate refund would cause a serious drain on the resources of the Treasury. For those citizens who become aware of this finding and apply for a total refund, expedite their refund documents as quickly and as quietly as possible. A simple 1040X form will suffice until a new form is designed and printed. Advise each of your managers that they are not to discuss this situation with anyone. There will be no written communications and you are to destroy this memorandum.

The Secretary of the Treasury assures me that there will be no reduction in the workforce as this refunding activity will take a minimum of 5 years to complete. Further directions will be forwarded as the need arises.

(signed)
Roscoe L. Egger, Jr.
Commissioner of Internal Revenue⁵

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So, they know the 16th Amendment has never been ratified, and so does everybody who is anybody in politics. But has anything been done about it? No.

The Delegation of Authority from the Secretary of the Treasury to the Commissioner of Internal Revenue produced April 22, 1955, was never signed and never published in the Federal Register, so the Commissioner does not have the authority to do his job.⁶

All important Delegation Orders rely on that order being valid, so all other IRS agents do not have the authority to act as agents.

All IRS "Liens and Levies" are not legal liens and levies, but are "Notices of Liens" and "Notices of Levies". They have not been properly executed.

Numerous court decisions have established that certain illegal demands normally made by the IRS upon citizens cannot be enforced if the citizen claims his rights under the Constitution.

Some are as follows:

- You do not have to answer questions asked by the IRS.⁷

- You do not have to produce your private records.⁸

- You do not have to obey a summons issued by the IRS.⁹

The IRS has even admitted the above in Senate hearings but strives desperately to prevent this from becoming widely known.

Today there are many books written by authors who have been on the front lines fighting this cancer. Find one and read it. It will make you angry. Then find another so that you will become fighting mad. Do not expect to find these books in your local library. If you do not know where to get these books, call us.

We can help you. I suggest watching our video, *The IRS Investigated*. Get yourself a copy. Watch it several times.

When you become convinced that you do not qualify as a taxpayer and want to be among the non-taxpayers, we will be here to help you. ∞

**Albert E. Carter is an author,
lecturer, inventor and investigative
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FOOTNOTES:

1. *President's Private Sector Survey on Cost Control* (Grace Commission), Library of Congress, Congressional Research Service, January 15, 1984, page 12: "...100 percent of what is collected is absorbed solely by Federal Government contributions to transfer payments. In other words, all individual income tax revenues are gone before one nickel is spent on the services which taxpayers expect from their Government."
2. *The Hats the Federal Reserve Wears*, Federal Reserve Bank of Philadelphia, page 13: "Congress created the Federal Reserve back in 1913 but Congress doesn't run it. Neither does the President of the United States."
3. "...under the provisions of the Constitution a legislature is not authorized to alter in any way the amendment proposed by Congress, the function of the legislature consisting merely in the right to approve or disapprove the proposed amendment." *How Our Laws Are Made*, Doc. 97-120, 97th Con., 1st Session.
4. Bill Benson, Constitutional Research Association, Box 550, South Holland, IL 60473.
5. Document in author's possession.
6. IRS Delegation Order 150-10. You can get your own copy by writing to the FOIA Reading Room, Washington, DC.
7. The 5th Amendment to the Constitution of the United States of America.
8. The 4th Amendment to the Constitution of the United States of America.
9. Rule 4, Federal Rules of Civil Procedures.